

EXHIBIT 28

**UNITED STATES DISTRICT COURT FOR
THE DISTRICT OF MASSACHUSETTS**

COMMONWEALTH OF
MASSACHUSETTS, et al.

Plaintiffs,

Civil Action No. _____

v.

NATIONAL INSTITUTES OF HEALTH;
MATTHEW MEMOLI, M.D., M.S., in his
official capacity as Acting Director of the
National Institutes of Health; U.S.
DEPARTMENT OF HEALTH AND
HUMAN SERVICES; and DOROTHY
FINK, M.D., in her official capacity as
Acting Secretary of the U.S. Department of
Health and Human Services,

Defendants.

Declaration of James Paul Holloway

I, James Paul Holloway, hereby declare:

1. I am the Provost and Executive Vice President for Academic Affairs at the University of New Mexico, a position I have held since 2019. As Provost and Executive Vice President for Academic Affairs, I have oversight of academic and research affairs at the University of New Mexico. Prior to holding this position, I was Vice Provost for Global Engagement and Interdisciplinary Academic Affairs at the University of Michigan.
2. As the Provost and Executive Vice President for Academic Affairs, I have personal knowledge of the matters set forth below, or have knowledge of the matters based on my review of information and records gathered by my staff. The factual information in this Declaration is based upon records that are maintained in the regular course of the University's business and, in particular, its research functions. It is and was the regular

course of the University's business for an employee of the University with knowledge of the act, event, or condition to make the record or to transmit information thereof to be included in such records. The record was made at or near the time of the act, event, or condition or reasonably soon thereafter.

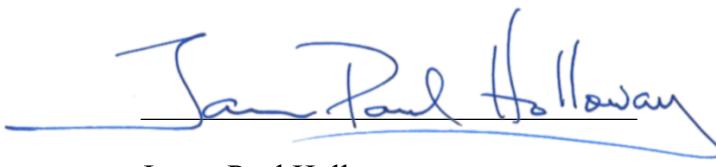
3. I am providing this declaration to explain certain impacts of National Institutes of Health ("NIH") Notice Number NOT-OD-25-068, *Supplemental Guidance to the 2024 NIH Grants Policy Statement: Indirect Cost Rates*, which purports to immediately reduce indirect costs payments to 15%.
4. The University of New Mexico is New Mexico's flagship research university. Our broad research portfolio spans the fundamental sciences, technology and engineering research, education, humanities and social sciences, and human health. We are the only academic health system in the state, and pursue research on improving human health, including substance use disorders, cardiovascular and metabolic disease, infectious diseases and immunity, Alzheimer's disease, kidney disease, cancer, and pediatrics, and more. This research was supported by \$107 million from the NIH in Fiscal Year 2024, and we estimate NIH funding in Fiscal Year 2025 will be over \$126 million.
5. The University of New Mexico has a Negotiated Indirect Cost Rate Agreement ("NICRA") with NIH, effective as of July 1, 2022. The Indirect Cost ("IDC") Rate in the University of New Mexico NICRA is 52.5%.
6. The University of New Mexico's total blended IDC rate for NIH funding is 26.47%.
7. NIH's reduction of University of New Mexico's IDC rate[s] will eliminate approximately \$14.5 million in funding per year that University of New Mexico uses to support its research programs to advance the health and economy of New Mexico. The loss of these funds will

immediately impact University of New Mexico's ability to draw critical funds used to pay expenses associated with facilities, administrative costs including associated salaries and benefits, technology and related infrastructure, and regulatory compliance costs, in support of research.

8. The loss of indirect costs will result in inadequate support systems for clinical trials.
9. University of New Mexico next anticipates to draw funds on or around February 26, 2025.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed this 9th day of February, 2025, in Albuquerque, New Mexico.

A handwritten signature in blue ink, appearing to read "James Paul Holloway". The signature is written in a cursive style with a blue underline underneath it.

James Paul Holloway

Provost & Executive Vice President for Academic Affairs
University of New Mexico